

STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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DOUGLAS D. BELL  
Executive Secretary

No. 86/01

January 13, 1986

TO COUNTY ASSESSORS:

LISTINGS OF LETTERS TO COUNTY ASSESSORS

To assist you in keeping up to date on information sent out by the Assessment Standards Division, we are enclosing two listings of letters sent by us to county assessors during the year 1985. The first list is arranged numerically and indicates the date and subject of the letter. The second listing is arranged by topic and indicates the letter number.

We plan to send the next lists in July. We hope this information will be useful to you.

Sincerely,

Verne Walton, Chief  
Assessment Standards Division

VW:sk  
Enclosures

# 1985 COUNTY ASSESSOR LETTERS

| <u>Number</u> | <u>Date</u> | <u>Subject</u>   |
|---------------|-------------|--|
| 85/01         | January 18  | Listings of Letters to County Assessors  |
| 85/02         | January 11  | Salary Survey 1984-85  |
| 85/03         | January 8   | Table of Sections Affected by 1984 Legislation   |
| 85/04         | January 8   | <u>Southern Pacific Co., et al. v. SBE, San Francisco</u><br>Superior Court No. 828815   |
| 85/05         | January 11  | Organization of the Board for 1985   |
| 85/06         | January 11  | 1985 Calendar for the Valuation of Public<br>Utilities and Railroads   |
| 85/07         | January 11  | Marin County Assessor  |
| 85/08         | January 10  | Value of Timberland  |
| 85/09         | January 10  | Timber Yield Tax Rate  |
| 85/10         | January 16  | Budget, Workload and Assessment Appeal Activity<br>in Assessors' Offices in 1983-84  |
| 85/11         | January 23  | Fresno County Assessment Practices Survey  |
| 85/12         | January 18  | <u>Allstate Insurance Company v. County of Los Angeles</u><br><u>et al., and Security Pacific National Bank v.</u><br><u>County of Los Angeles et al.</u>                                      |
| 85/13         | January 22  | Supplemental Assessments--Late Exemption Claims  |
| 85/14         | January 25  | Taxable Publicly Owned Lands   |
| 85/15         | January 25  | 1985 Disabled Veterans Exemption Claim and Notice<br>Forms   |
| 85/16         | February 8  | Assessors' Handbook Section 222, <u>Standard Form List</u>   |
| 85/17         | February 22 | Property Tax Rule 472, Valuation of Real Property<br>Interests in Timeshare Estates and Timeshare Uses   |
| 85/18         | February 22 | Property Tax Rule 462.5, Change in Ownership of Real<br>Property Acquired to Replace Property Taken by<br>Governmental Action or Eminent Domain Proceedings                                    |
| 85/19         | February 15 | Checklist for the Submittal for Approval of Assess-<br>ment Roll, Alphabetical Index, Value Notification,<br>and Notice of Supplemental Assessment Forms to the<br>State Board of Equalization |
| 85/20         | February 22 | Disabled Veterans Property Tax Exemptions  |
| 85/21         | February 22 | Consumer Price Index for 1985-86 Roll  |
| 85/22         | February 25 | Rule 136, Welfare Exemption Claim Review Procedures,<br>Public Hearing: April 10, 1985   |
| 85/23         | February 25 | Rule 1025, Value of Timberland, Public Hearing:<br>April 10, 1985  |
| 85/24         | February 20 | Supplemental Assessments on Fixtures, Chapter 946<br>of Statutes of 1984 (Assembly Bill 2345)  |

| <u>Number</u> | <u>Date</u> | <u>Subject</u>   |
|---------------|-------------|--|
| 85/25         | February 26 | Listing of Companies Entering into Contracts with the California Pollution Control Financing Authority   |
| 85/26         | February 26 | <u>ITT World Communications, Inc. v. California State Board of Equalization</u>  |
| 85/27         | February 27 | AB 2345 (Fixtures) Workshop  |
| 85/28         | March 5     | Welfare Exemption--Homes for the Elderly and Handicapped Income Statements   |
| 85/29         | March 5     | Sutter County Assessment Practices Survey  |
| 85/30         | March 5     | Yolo County Assessment Practices Survey  |
| 85/31         | March 6     | Assessors' Handbook Section 533.80 Update  |
| 85/32         | March 1     | Representative Periods for the 1985 Tax Year for the Assessment of Aircraft Operated by Certificated Air Carriers and Scheduled Air Taxi Operators |
| 85/33         | March 5     | Control and Ownership of Legal Entities Acquired as "Community Property"   |
| 85/34         | March 21    | Assessors' Handbook Section 533, Industrial Building Costs   |
| 85/35         | March 5     | Additional Instructions for Fixture Supplemental Reporting Schedule (AH 571-D)   |
| 85/36         | March 8     | Economic Life Questionnaire  |
| 85/37         | March 8     | Preliminary Change of Ownership Report--Confidentiality  |
| 85/38         | March 15    | Property Tax Rules 282 and 283, Temporary Certification and Permanent Certification  |
| 85/39         | March 13    | Property Tax Rule 133, Business Inventory Exemption  |
| 85/40         | March 15    | Property Tax Rule 193, Scope of Audit  |
| 85/41         | March 15    | 1985-86 Contract Audit Program   |
| 85/42         | March 15    | Assessors' Handbook Section 581, Equipment Index Factors   |
| 85/43         | March 19    | Summary of Proposed Legislation Number 1   |
| 85/44         | March 29    | Property Tax Rule 313, Hearing Procedure   |
| 85/45         | March 26    | Error in Legal Information Bulletin  |
| 85/46         | March 29    | Assessors' Handbook Section 510F, <u>Cash Equivalent Analysis</u>  |
| 85/47         | April 2     | Exemption Workshops  |
| 85/48         | April 9     | Information Directories  |
| 85/49         | April 11    | Summary of Proposed Legislation Number 2   |
| 85/50         | April 12    | AH 502A, Preliminary Change in Ownership Report  |
| 85/51         | April 16    | Revised 1985 Calendar for the Valuation of Public Utilities and Railroads  |

| <u>Number</u> | <u>Date</u> | <u>Subject</u>  |
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| 85/52         | April 22    | Assessors' Handbook Section 021, <u>Tax Situs of Property</u>                               |
| 85/53         | April 24    | Summary of Proposed Legislation Number 3  |
| 85/54         | April 23    | Assessors' Handbook Section 534, <u>Rural Building Costs</u>                                |
| 85/55         | April 29    | County Assessors' List  |
| 85/56         | April 26    | Sacramento County Assessor  |
| 85/57         | April 26    | Assessors' Handbook Section 587, <u>Aircraft Valuation Data</u>                             |
| 85/58         | May 8       | Rule 460, General Application, Public Hearing: June 25, 1985                                |
| 85/59         | May 8       | Rule 461, Real Property Value Changes, Public Hearing: June 25, 1985                        |
| 85/60         | May 10      | Access to Assessors' Records  |
| 85/61         | May 14      | Summary of Proposed Legislation Number 4  |
| 85/62         | May 15      | Revised 1985 Calendar for the Valuation of Public Utilities and Railroads                   |
| 85/63         | June 3      | Marin County Assessment Practices Survey  |
| 85/64         | June 3      | Yuba County Assessment Practices Survey   |
| 85/65         | June 4      | Inyo County Assessment Practices Survey   |
| 85/66         | June 10     | Rule 463.5, Date of Completion of New Construction, Public Hearing: July 30, 1985           |
| 85/67         | June 24     | Assessors' Handbook Section 531, <u>Residential Building Costs</u>                          |
| 85/68         | June 13     | Assessors' Handbook Section 510F, <u>Cash Equivalent Analysis</u> , Supplementary Narrative |
| 85/69         | June 13     | Harvest Value Schedules   |
| 85/70         | June 13     | Summary of Proposed Legislation Number 5  |
| 85/71         | June 17     | Exemptions--Supplemental Assessments--Late Filing   |
| 85/72         | June 20     | Rule No. 1025, Value of Timberland  |
| 85/73         | June 20     | Supplemental Assessments and Events Occurring Between March 1, 1983 and July 1, 1983        |
| 85/74         | June 21     | Harvest Value Schedules, Public Hearing: June 25, 1985                                      |
| 85/75         | June 27     | Questions and Answers Regarding Supplemental Assessments                                    |
| 85/76         | July 5      | Rule 463.5, Date of Completion of New Construction, Public Hearing: August 19, 1985         |
| 85/77         | July 15     | Rule No. 136, Welfare Exemption Claim Review Procedure                                      |

| <u>Number</u> | <u>Date</u>  | <u>Subject</u>   |
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| 85/78         | July 26      | Rule 135, Homeowners' Property Tax Exemption,<br>Public Hearing: September 11, 1985  |
| 85/79         | July 26      | Rule 252, Content of Assessment Roll, Public<br>Hearing: September 11, 1985  |
| 85/80         | July 25      | State Board of Equalization Appraisal Courses and<br>Seminars for 1985-86  |
| 85/81         | August 5     | Financial Corporations   |
| 85/82         | August 6     | Special Topic Survey on the Assessment of<br>Mobilehomes   |
| 85/83         | August 8     | Building Permits for Health Facilities   |
| 85/84         | August 9     | Harvest Value Schedules  |
| 85/85         | August 19    | Tracking Ownership Interests   |
| 85/86         | August 20    | Los Angeles County Assessment Practices Survey   |
| 85/87         | August 30    | 1986 Property Statement Forms  |
| 85/88         | August 29    | Assessors' Letter No. 85/12 <u>Allstate Insurance Company<br/>v. County of Los Angeles et al., and Security Pacific<br/>National Bank v. County of Los Angeles, et al.</u> |
| 85/89         | September 5  | Summary of Proposed Legislation Number 6   |
| 85/90         | September 5  | <u>Hooper v. Bernarlillo County Assessor</u>   |
| 85/91         | September 5  | Listings of Letters to County Assessors  |
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| 85/93         | September 12 | Attorney General Opinion No. 84-1104   |
| 85/94         | September 12 | Placer County Assessor   |
| 85/95         | September 12 | AH 571-R, Apartment House Property Statement   |
| 85/96         | September 12 | Rule No. 2, The Value Concept  |
| 85/97         | September 19 | Specifications and Procedures for Approval of<br>Property Statement, Production Report, and<br>In-Lieu Tax Forms   |
| 85/98         | September 10 | Lands Assessed Under Sections 423, 423.5, and 426 of<br>the Revenue and Taxation Code Yield Rate Component<br>1986 Lien Date   |
| 85/99         | September 16 | Minimum Assessments and The Use of Multipliers in<br>Appraisal of Marginal Producing Petroleum Property  |
| 85/100        | September 17 | Summons to a Meeting at Anaheim  |
| 85/101        | September 26 | Historical Properties Assessed Under Sections 439,<br>439.1, 439.2, 439.3, and 439.4 of the Revenue and<br>Taxation Code Yield Rate Component - 1986 Lien<br>Date          |

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| 85/103        | September 30 | Correction to Form AH 571-D, Supplemental Schedule for Reporting Monthly Acquisitions and Disposals of Property |
| 85/104        | October 1    | Schedule of SBE Appraisal Courses for 1985-86   |
| 85/105        | October 11   | Rule 457 - Conduct of Hearing   |
| 85/106        | October 11   | Rule 324 - Decision   |
| 85/107        | October 15   | County Assessors' List  |
| 85/108        | October 10   | Welfare Exemption--Homes for Elderly or Handicapped   |
| 85/109        | October 11   | Modoc County Assessment Practices Survey  |
| 85/110        | October 11   | Annual Conference Program   |
| 85/111        | October 22   | Assessment Appeal Appellate Decision  |
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| 85/113        | November 1   | Soundproofing Homes Located in the Vicinity of Airports   |
| 85/114        | November 4   | Late Filed \$100,000 Disabled Veterans' Exemption   |
| 85/115        | November 5   | 1986 Exemption Forms  |
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| 85/121        | November 19  | Harvest Value Schedules   |
| 85/122        | November 19  | Adjustment of Timber Yield Tax Rate   |
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| 85/124        | November 27  | Special Topic Survey on the Assessment of Possessory Interests  |
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| 85/126        | December 5   | Chapter 186 of the Statutes of 1985, Assembly Bill 312  |
| 85/127        | December 5   | Correction to Form AH 266, Claim for Homeowners' Property Tax Exemption, Card Format                            |
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| 85/131        | December 12 | Form AH 502A, Preliminary Change of Ownership<br>Report                        |
| 85/132        | December 12 | Sonoma County Assessor   |
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| 85/134        | December 23 | Corrections to Assessors' Handbook Section 271,<br>Assessment Roll Procedures  |
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